

### Appendix 3 Key Aspects Checklist for Social Accounts – providing meaning to what you do...

The Key Aspects Checklist (KAC) has been devised by Social Audit Network enables you to report on the way social and community benefits are delivered by the organisation.

#### 1 People who work for us

		Number			Date/Details/Comment
1.1	<b>Number of people:</b> Full-time Part-time Occasional Volunteers Directors (or equivalent) Members (if appropriate)	35 1 0 90 8 9,910			(16 male and 20 female) (0 male, 1 female)
1.2	<b>Examples of specific policies or arrangements:</b>	<b>Y</b>	<b>N</b>	<b>NA</b>	
	a. employee contracts				
	b. employee job descriptions				Regularly reviewed and updated
	c. staff appraisals / 1:1s with a line manager				All staff have an annual appraisal and weekly 1:1's
	d. staff and volunteer induction training				All staff and volunteers have an organised induction
	e. staff and volunteers continuing professional development				Shared Interest is committed to ongoing staff training. Volunteers also have an ongoing training and development programme.
	f. grievance procedures				In line with ACAS guidelines
	g. disciplinary procedures				In line with ACAS guidelines
	h. equality and diversity policies				
	i. equal opportunities				
	j. pay differentials between the highest paid and the lowest paid				Comparison of the highest salary against the lowest salary in Shared Interest provides a ratio of 3.36 to 1.

	k. family friendly policies				Maternity, Paternity, Adoption, Parental and Compassionate leave, Time off for dependents. Most policies more generous than statutory requirements & apply to all staff.
	l. work – life balance policy				A Working Hours policy introduced this year, which allows colleagues to manage their own working day around operational needs
	m. health and welfare policies e.g. breastfeeding, physical exercise, healthy workplace				Stress management policy in place which covers staff wellbeing. Regular health and wellbeing updates and information circulated. We accommodate breastfeeding requests and encourage a healthy working environment.
	n. employment policy around use of zero hours contracts, Living Wage, etc				No zero hour contracts. All salaries are higher than the living wage.
	o. cooperative/staff/union – management relations and staff empowerment				Positive statements used throughout the organisation. Staff are also involved with the environment committee and health and safety committee.
1.4	<b>Compliance:</b>				
	Give details of any external standards (regulatory, legal, statutory, industrial, etc.) regarding bodies that you comply with.	Member of Co-operatives UK, Follow the FCA guidelines and currently hold Community Shares Standard for an open share offer.			
1.5	<b>Consultations, involvement and engagement of people:</b> <i>(It is expected that organizations will from time to time consult their employees and volunteers)</i>	Y	N	NA	<b>Date/Details/Comment</b>
	a. consultation or involvement with paid employees				Annual engagement survey, yearly appraisals, regular reviews, business updates, policy and procedure, staff sessions and team continuous improvement sessions.
	b. consultation or involvement with volunteers				Annual volunteer survey, volunteer meet ups and twice yearly impact webinars
	c. other				<b>Customers</b>

					<p>In addition to our daily contact with customers and annual reviews undertaken by the Lending Team, we carried out two specific consultation exercises, which gathered views from all of our customers. This involved:</p> <p>An electronic survey was sent to 66 producer customers and 24 responses were received.</p> <p>Producer committee meetings take place annually and allow the Lending Team to gain a greater understanding of the producers' challenges and experiences. This year 29 producers participated: Costa Rica (1), Honduras (1), Côte d'Ivoire (9), Mexico (1), Nicaragua (3), Peru (7), Rwanda (4) and Uganda (3).</p> <p><b>Beneficiaries</b></p> <p>Information from organisations benefiting from the work of Shared Interest Foundation were consulted on a project basis:</p> <ol style="list-style-type: none"> <li>1. 210 participants of our Bees for Business: Kabwohe project completed an end evaluation survey to inform the end of project report. Honey production and sales data was also recorded.</li> <li>2. 141 participants of our Bees for Business: Rwenzori project completed an end evaluation survey to inform the end of project report. Honey production and sales data was also recorded.</li> </ol>
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					<ol style="list-style-type: none"> <li>3. Production data was collected from all 50 farmers participating in our Growing Fairer Futures project to inform the end of year report.</li> <li>4. 58 participants of our Improving the resilience of young coffee farmers through the production and sale of dehydrated coffee pulp project completed an end evaluation survey to inform the end of project report.</li> <li>5. 75 participants of our Soilless Farming Burkina Faso project completed an end evaluation survey to inform the end of project report.</li> <li>6. 40 participants of our Improving Livelihoods through Shea Agro-processing project completed an end evaluation survey to inform the end of project report</li> <li>7. 40 participants of our Empowering women through vegetable cultivation project completed a baseline survey to inform project targets</li> <li>8. 200 participants of our Crafting Fairer Futures project completed a baseline survey to inform project targets.</li> <li>9. A sample of 88 participants of our Sustainable Coffee Futures project completed a baseline survey to inform project targets.</li> </ol>
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					<p>10. A sample of 188 participants of our Strengthening the Resilience of Coffee Farmers in Uganda through Income Diversification completed an impact assessment to inform the final project report. Interviews with key stakeholders were also conducted and production data was recorded.</p> <p><b>Donors</b> We have on-going communication on a project by project basis with our grant funders.</p> <p><b>Partners</b> A partner survey was conducted in July 2025 and set to 27 organisations with a 57% response rate. Internal work to develop the mapping activity carried out during the year and provided us with the diagrams included in the report.</p>
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#### Additional information showing commitment to people:

## 2 Governance and accountability

2.1	Legal	Comments
	<b>Legal form of organisation:</b>	<p>Shared Interest Society Limited is registered under what is now the Co-operative and Community Benefit Societies Act 2014, 27093R (founded 1990)</p> <p>Shared Interest Foundation registered in England Company Number 04833073 (registration July 03) and Charity Number 1102375 (registration Feb 04)</p>
2.2	<b>Formal partnerships</b>	
		N
2.3	<b>Quality systems</b>	
		N
2.4	<b>Other ethical 'features'</b>	

		<p>We will conduct our business in a manner which reflects the principles of love, justice and stewardship. We will:</p> <ul style="list-style-type: none"> <li>• Work co-operatively with our members as we take and share risk</li> <li>• Value and engage our donors and supporters</li> <li>• Encourage the commitment, talents and energy of our staff in an environment of mutual respect</li> <li>• Work to recognised fair trade standards*</li> <li>• Respect the diversity of different cultures</li> <li>• Place partnership at the heart of what we do</li> </ul> <p>* World Fair Trade Organisation (WFTO) 10 principles of fair trade at <a href="http://www.wfto.com/fair-trade/10-principles-fair-trade">http://www.wfto.com/fair-trade/10-principles-fair-trade</a></p>			
2.5	<b>Examples of specific actions...</b>	<b>Y</b>	<b>N</b>	<b>NA</b>	<b>Date/Details/Comment</b>
	Appropriate annual return filed				Accounts filed with Companies House, Charity Commission and Financial Conduct Authority
	Annual General Meeting held				AGM for the Society held annually in March.
	Regular Board/Management Committee meetings				Board meetings (for Society and Foundation) five or six per year. Management Team meetings fortnightly
	Annual Report published				Produced annually and published online. A summary is circulated to all members. Social Accounts formally presented to members at the AGM.
	Membership increased/decreased				Net decrease of 172 members
2.6	<b>Compliance:</b>				
	Give details of any external standards (regulatory, legal, statutory, industrial, etc.) regarding general governance that you comply with.	<p>Member of Co-operatives UK, not regulated, but the FCA is the Society's supervisor for anti-money laundering (AML) purposes. The organisation undertakes periodic internal-audit-type work as part of routine cyclical testing of compliance across the organisation. [NB this is carried out by external experts in areas such as data governance, AML compliance etc]. The Society and</p>			

		Foundation comply with appropriate accounting standards and this is audited annually.			
2.7	<b>Consultations and dialogue:</b>	<b>Y</b>	<b>N</b>	<b>NA</b>	<b>Date/Details/Comment</b>
	a. with staff members of the organisation				<p>Due to the significant organisational transition this year, specifically the change in Managing Director and other senior leadership updates, we chose to postpone the annual Engagement Survey.</p> <p>This decision ensured that the outcomes would accurately reflect the stable, future business climate. The future of the survey will be considered as part of our strategic review during 2026</p>
	b. with members of the Board or Management Committee				The Shared Interest Board meets five times a year and considers aspects of Social Accounts at three of those meetings. The Board responds to members at the AGM.
	c. with Advisory Body members (if appropriate)				<p>A representative body of 8 members, Council have power to question Directors and management and to address the membership independently.</p> <p>Council is not consulted separately from members as part of the Social Accounts process. However, the final report is tabled for discussion during their annual January meeting. It meets three times during the year and provides input to Board meetings and the AGM. There is a joint Board and Council meeting annually.</p>

**Additional information showing commitment to governance and accountability:**

### 3 Asset lock and use of surplus

An 'asset lock' refers to degree to which you ensure that assets are retained for social and community benefit and that they are not used to directly and excessively benefit individuals. Within different organisations there are 'degrees' in which this happens or not.

3.1	<b>Asset lock</b>	Y	N	NA	<b>Date/Details/Comment</b>
	Asset lock included in the constitution				Rule 5 as well as Rule 6
3.2	<b>Examples of use of surplus:</b>	Y	N	NA	
	a. no surplus made				Society did not make a surplus  Paying interest to members or a rebate to customers
	b. to reserves or re-investment				
	c. to charitable purposes				
	d. to employee bonuses				
	e. to directors' emoluments				
	f. to other				

**Additional information showing commitment to social and community benefit use of assets and surplus:**

#### 4 Financial sustainability

4.1	<b>Accounts</b>	Y	N	NA	<b>Date/Details/Comment</b>
	Balance sheet strengthened/weakened				Balance sheet of the Society is still very strong. Foundation has strong unrestricted reserves and a good year of fund-raising
	Profit/loss for year				Loss for the year but still hold reserves of about £0.9m
4.2	<b>Examples of policies on finance:</b>	Y	N	NA	
	Purchasing policy a. local suppliers b. Fair Trade Suppliers c. other ethical purchasing				Limited purchasing and involvement in sub-contractors but efforts are made to maximise ethical considerations when purchasing.
	Payment terms (or payment practices)				
	Tax policy/practice				
	Assessment of financial and ethical risk				



	Budgeting/planning				
4.2	<b>Compliance:</b>				
	Give details of any external standards (regulatory, legal, statutory, industrial, etc.) regarding finance that you comply with.	External audit and periodic voluntary internal audits. Accredited with the Report against the Voluntary and Community Sector Governance Code in the Annual Financial Statements			

#### Additional information showing commitment to financial sustainability:

### 5 Environmental sustainability

This refers to your impact on the environment.

5.1	Environment policy	Y	N	NA	Date/Details/Comment
	Environment policy in place				Available on request
5.2	Examples of environmental practices...	Y	N	NA	
	a. energy use: heat and light				We use a green tariff from our energy supplier in our UK office, consider the most efficient mode of transport for business travel, promote recycling and reuse within the business.
	b. energy use: transport				
	c. consumption of materials				
	d. re-use of materials				
	e. recycling of materials				
	f. waste disposal				All business travel is recorded and the total carbon emissions are offset against an environmental programme.
	g. other				
5.3	Compliance:				
	Give details of any external standards (regulatory, legal, statutory, industrial, etc.) regarding the environment that you comply with.	Limited purchasing and involvement in sub-contractors but efforts are made to maximise ethical considerations when purchasing.			

#### Additional information showing commitment to environmental sustainability:

## 6 Economic contribution

All organisations have an economic impact where 'economic' is defined as exchange of goods and services. The economic impact of an organisation should not be seen as an end in itself but as a means to an end – social and/or community benefit.

6.1	Economic contribution	Y	N	NA	Date/Details/Comment
	Economic contribution explained – positive affect on inequalities with assumptions				
6.2	Examples of specific procedures...	Y	N	NA	
	Report on effect of purchasing policies available				
	Local multiplier effect of organization calculated				
	Savings to public purse calculated				
	Value of volunteer contribution				
	Total inward investment attracted				
	Cash and in-kind contributions to the community				
6.3	Other financial, monetising and economic impact calculations				
	<i>This might include SROI reporting, Value for Money indices, Cost Benefit Analysis</i>				

**Additional information showing commitment to having a beneficial economic contribution:**

Completed by: Social Accounts Team    Date: November 2025